

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 06/06/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 60 / MSAD 60

2011-12

560 - 560

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,385	696	2,081	1,014	3,095
10	ATTENDING PUPILS (OCTOBER 2010)	1,440	646	2,086	1,005	3,091
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,412.5	671.0	2,083.5 ( 67%)	1,009.5 ( 33%)	3,093.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	83.1 (17:1)	41.9 (16:1)	67.3 (15:1)	=	192.3	/	212.2	=	.91 X	10169,675	=	6200,451	3053,953
B.	GUIDANCE	4.0 (350:1)	1.9 (350:1)	4.0 (250:1)	=	9.9	/	14.0	=	.71 X	703,639	=	334,721	164,863
C.	LIBRARIANS	1.8 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.9	/	1.0	=	3.90 X	49,462	=	129,244	63,658
D.	HEALTH	1.8 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.9	/	5.9	=	.66 X	292,141	=	129,185	63,628
E.	EDUCATION TECHS	14.1 (100:1)	6.7 (100:1)	4.0 (250:1)	=	24.8	/	46.3	=	.54 X	841,290	=	304,379	149,918
F.	LIBRARY TECHS	2.8 (500:1)	1.3 (500:1)	2.0 (500:1)	=	6.1	/	4.9	=	1.24 X	95,570	=	79,400	39,107
G.	CLERICAL	7.1 (200:1)	3.4 (200:1)	5.0 (200:1)	=	15.5	/	16.0	=	.97 X	475,203	=	308,834	152,113
H.	SCHOOL ADMIN.	4.6 (305:1)	2.2 (305:1)	3.2 (315:1)	=	10.0	/	8.5	=	1.18 X	690,459	=	545,877	268,865

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		77,090	37,352
B.	Supplies and Equipment	342	473		712,557	477,494
C.	Professional Development	58	58		120,843	58,551
D.	Instructional Leadership Support	24	24		50,004	24,228
E.	Co- and Extra-Curricular Student	34	113		70,839	114,074
F.	System Administration/Support	218	218		454,203	220,071
G.	Operations & Maintenance	1,002	1,191		2087,667	1202,315

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1290,784	635,759
B.	Education & Library Technicians	36.00%	138,160	68,049
C.	Clerical	29.00%	89,562	44,113
D.	School Administrators	14.00%	76,423	37,641

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	582,246	286,741
16	Adjustment for Title I Revenues	-259,100	-127,616

17	TOTALS	13523,368	7034,876
18	E.P.S. RATES	6,491	6,969

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          2,057.0          1,028.0          3,085.0
      OCTOBER 2008         2,072.0          1,032.0          3,104.0
      APRIL 2009           2,081.0           998.0          3,079.0
      OCTOBER 2009         2,092.0          1,023.0          3,115.0
      APRIL 2010           2,081.0          1,018.0          3,099.0
      OCTOBER 2010         2,086.0          1,009.0          3,095.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                2,083.5 +      0.00    X          6,491.00    =    13,523,998.50
      9-12 PUPILS               1,013.5 +      4.50    X          6,969.00    =    7,094,442.00
      ADULT EDUC. COURSES AT .1      8.8          X          6,969.00    =    61,327.20
      K-8 EQUIV. INSTR. PUPILS      0.250        X          6,491.00    =    1,622.75
      9-12 EQUIV. INSTR. PUPILS     0.250        X          6,969.00    =    1,742.25

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .2943     613.2    X .15    X          6,491.00    =    597,042.18
      9-12 DISADVANTAGED @ .2943     298.3    X .15    X          6,969.00    =    311,827.91
      K-8 LIMITED ENGLISH PROF.      34.0    X .500    X          6,491.00    =    110,347.00
      9-12 LIMITED ENGLISH PROF.      9.0    X .500    X          6,969.00    =    31,360.50

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT         2,083.5          X          43.00    =    89,590.50
      9-12 STUDENT ASSESSMENT         1,013.5          X          43.00    =    43,580.50
      K-8 TECHNOLOGY RESOURCES         2,083.5          X          97.00    =    202,099.50
      9-12 TECHNOLOGY RESOURCES         1,013.5          X          293.00    =    296,955.50
      K-2 PUPILS                      737.0    X .10    X          6,491.00    =    478,386.70

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =    0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =    0.00

OPERATING ALLOCATION                                22,844,322.99
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    22,158,993.30

30  ADJUSTED TOTAL OPERATING ALLOCATION                                22,158,993.30

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	368,187.95	X	101.60%	=	374,078.96
32	SPECIAL EDUCATION - EPS ALLOCATION					3,920,159.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	155,424.43	X	101.60%	=	157,911.22
35	TRANSPORTATION - EPS ALLOCATION					1,928,828.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					183,646.41
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,564,624.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,723,617.76

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 60				
	11/01/11	NOBLE HIGH SCHOOL	1,670,000.00	322,318.19	1,992,318.19
	05/01/12	NOBLE HIGH SCHOOL	0.00	348,712.70	348,712.70
42	TOTAL PRINCIPAL & INTEREST		1,670,000.00	671,030.89	2,341,030.89
43	APPROVED LEASES FOR 2010-11 - RSU 60 / MSAD 60				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 60 / MSAD 60				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 60 / MSAD 60				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,341,030.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,064,648.65

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BERWICK	1,258.5	40.87%	12,696,121.90		0.00		12,696,121.90			
LEBANON	1,130.5	36.71%	11,403,832.52		0.00		11,403,832.52			
NORTH BERWICK	690.5	22.42%	6,964,694.23		0.00		6,964,694.23			
TOTAL	3,079.5						31,064,648.65			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BERWICK			609,200,000	7.470	4,550,724.00		12,696,121.90	4,550,724.00	34.96%	7.47M
LEBANON			526,600,000	7.470	3,933,702.00		11,403,832.52	3,933,702.00	30.22%	7.47M
NORTH BERWICK			606,550,000	7.470	4,530,928.50		6,964,694.23	4,530,928.50	34.82%	7.47M
TOTAL			1,742,350,000		13,015,354.50		31,064,648.65	13,015,354.50	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,064,648.65	13,015,354.50	18,049,294.15
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,064,648.65	13,015,354.50	18,049,294.15
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			18,049,294.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.90%	STATE SHARE % = 58.10%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.90%	STATE SHARE % = 58.10%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,749,978.34		